IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

WEDNESDAY, THE 7TH FEBRUARY 2007 / 18TH MAGHA 1928

OP.No. 26148 of 2002(K)

PETITIONER:

M/S.WESTERN CHARITABLE SOCIETY,
REG.NO.Q.1226/94, THEKKUMKARA, PALLICHIRA,
MAYYANAD, KOLLAM, REPRESENTED BY ITS PRESIDENT
A.NAZARUDEEN.

BY ADV. SRI.B.MOHANLAL

RESPONDENTS:

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1. THE SALES TAX OFFICER, CHATHANNOOR,
KOLLAM DISTRICT.

2. THE SECRETARY, KERALA KHADI AND VILLAGE
INDUSTRIES BOARD, THIRUVANANTHAPURAM.

3. THE PROJECT OFFICER, KERALA KHADI AND
VILLAGE INDUSTRIES BOARD, DISTRICT OFFICE,
KOLLAM.

BY ADV. SRI.K.O.HARISH, SC, KHADI BOARD
GOVT.PLEADER SRI.C.K.GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 07/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON C.M.P.NO.444482002/ IN O.P.NO.26148/2002

DISMISSED.

7-2-2007 SD/- KURIAN JOSEPH, JUDGE

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1. TRUE COPY OF THE CERTIFICATE OF REGISTRATION OFO THE PETITIONERS FIRM ISSUED BY THE REGISTRAR OF SOCIETIES.

EXT.P2. TRUE COPY OF THE CERTIFICATE ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 5-7-97

EXT.P3. TRUE COPY OF REPRESENTATION FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 18-9-2001

EXT.P4. TRUE COPY OF THE S.R.O.NO.1090/99 DATED 31-12-99 ISSUED by the PRINCIPAL SECRETARY TO GOVT., TAXES DEPT.

EXT.P5. TRUE COPY OF THE ASSESSMENT ORDER NO.1220-1467/98-99 DATED 29-5-2002 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

EXT.P6. TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT VIDE REG.NO.1220-1467 DATED 29-5-2002

EXT.P7. TRUE COPY OF INTERIM ORDER IN C.M.P.NO.12914/2001 IN O.P.NO.30028/2000 DATED 20-3-2001

/ TRUE COPY /

KURIAN JOSEPH, J.

O.P.No. 26148 of 2002

Dated this the 7th day of February, 2007

JUDGMENT

The writ petition is filed with the following prayers:-

> i) To call for the records leading to Ext.P5 and issue a writ of certiorari or other appropriate writ order or direction quashing Exts.P5 and P6.
>
> ii) To issue a writ of mandamus or other appropriate writ order or direction commanding the 1st respondent to reconsider Ext.P6 in the light of Ext.P4 and on the basis of exemption certificate issued by respondents 2 & 3.
>
> iii) To issue a writ of mandamus commanding the 3rd respondent to pass orders on the petitioner's application for getting sales tax exemption certificate for the period 98-99 within a stipulated time as directed by this Honourable Court.

The main contention is that the exemption already granted to the petitioner for the year 1997-98 as per Ext.P2 was not considered while passing the impugned orders regarding exemption for the year 1998-99. There is no counter affidavit. I quash the impugned orders with a direction to the competent authority to consider the matter afresh and pass appropriate orders taking note also of Ext.P2 and with notice to the petitioner within a period of four months from the date of

production of a copy of the judgment.

The writ petition is disposed of as above.

(KURIAN JOSEPH, JUDGE)

ahg.

KURIAN JOSEPH, J.

O.P.NO.26148/2002

JUDGMENT

7th February, 2007